IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 31ST MAY 2007 / 10TH JYAISHTA 1929

WP(C).No. 16149 of 2007(V)

PETITIONER:

SALOMA PHILIP, AGED 62 YEARS,
W/O LATE P.A.PHILIP, SALPHI COTTAGE,
STARCH JUNCTION, VELLIMON P.O.,KUNDARA, KOLLAM.

BY ADV. SRI.P.B.SURESH KUMAR
SRI.K.P.SUJESHKUMAR

RESPONDENTS:

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1. STATE OF KERALA, REPRESENTED BY THE
CHIEF SCRETARY TO GOVERNMENT,
GOVERNMENT SECRETARIAT, THRIRUVANANTHAPURAM.

2. LAND REVENUE COMMISSIONER,
GOVERNMENT OF KERALA, PUBLIC OFFICE BUILDING,
THIRUVANANTHAPURAM.

3. DISTRICT COLLECTOR, KOLLAM.

4. TAHSILDAR(REVENUE RECOVERY), KOLLAM.

5. SALES TAX OFFICER, KUNDARA, KOLLAM.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 31/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.16149 of 2007

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Dated this the 31st day of May, 2007.

JUDGMENT

The petitioner is challenging recovery proceedings for recovery of arrears of sales tax sought to be recovered from the property of the deceased defaulter who is petitioner's husband. Even though petitioner claimed an item of property as belonging to her, she failed to produce title deed and therefore, claim petition was rejected by the Collector. The petitioner has approached the Land Revenue Commissioner with an appeal. It is for the petitioner to produce the title deed and establish her case before the Land Revenue Commissioner. The respondents are free to proceed with recovery by attachment and sale of the defaulter's property, whether held by legal heirs or not. The property claimed by the petitioner will not be sold for six weeks, within which time the Land Revenue Commissioner will decide the matter.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms